

AM7061
LB 443
LSN-02-20

AM7061
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E & R AMENDMENTS TO LB 443

1 1. Strike the original sections and all amendments
2 thereto and insert the following new sections:

3 "Section 1. Section 77-414, Revised Statutes Supplement,
4 2002, is amended to read:

5 77-414. The Property Tax Administrator shall:

6 (1) Establish, implement, and maintain a required system
7 of educational courses for the certification and recertification
8 ~~for~~ of all ~~county assessors~~ holders of county assessor
9 certificates; and

10 (2) Establish the required educational standards and
11 criteria for certification and recertification of all holders of
12 county assessor certificates.

13 In order to promote compliance with the requirements of
14 this section, the Property Tax Administrator shall adopt and
15 promulgate, and from time to time amend or revise, rules and
16 regulations containing the necessary educational standards and
17 criteria for certification and recertification.

18 Sec. 2. Section 77-415, Revised Statutes Supplement,
19 2002, is amended to read:

20 77-415. The Property Tax Administrator shall, between
21 January 15 and March 15, prepare and administer an annual course of
22 training which shall be attended by ~~all~~ county assessors and state
23 employees carrying out the duties of county assessors and may be
24 attended by members of the county board of equalization from each

AM7061
LB 443
LSN-02-20

AM7061
LB 443
LSN-02-20

1 county in the state. Such course shall be designed to impart a
2 thorough knowledge of the methods for the valuation of real and
3 tangible personal property and to develop the essential
4 administrative skills for the proper discharge of the duties of
5 such offices. The county assessor may designate an employee of his
6 or her office to attend the course on his or her behalf. The
7 county assessor may, in writing, request permission not to attend
8 or send an employee to attend the course. The request shall be
9 addressed to the Property Tax Administrator thirty days prior to
10 the date of the course and specify the reasons why the official or
11 an employee cannot attend. The Property Tax Administrator may
12 waive the thirty-day requirement for good cause shown. The Property
13 Tax Administrator shall, in writing, grant or deny the request
14 within ten days after receipt.

15 This section terminates on January 1, 2005.

16 Sec. 3. Section 77-417, Revised Statutes Supplement,
17 2002, is amended to read:

18 77-417. The necessary expenses for travel, meals, and
19 lodging incurred in attending any course of training provided for
20 in sections 77-415 to 77-420 shall be paid from the county general
21 fund for county assessors and from the Department of Property
22 Assessment and Taxation Cash Fund for state employees carrying out
23 the duties of county assessors. Mileage reimbursements shall be
24 computed at the rate provided in section 81-1176. All other costs
25 of conducting the course of training under section 77-415 shall be
26 paid by the Department of Property Assessment and Taxation.

27 This section terminates on January 1, 2005.

1 Sec. 4. Section 77-420, Revised Statutes Supplement,
2 2002, is amended to read:

3 77-420. In cooperation with the county assessors
4 association, the Property Tax Administrator may arrange and conduct
5 seminars in assessment methods, which seminars shall be
6 supplementary to the course of training required by section 77-415
7 any educational course required under section 77-414.

8 Sec. 5. Section 77-422, Reissue Revised Statutes of
9 Nebraska, is amended to read:

10 77-422. (1) Upon the successful completion of the
11 examination by the applicant, a county assessor certificate shall
12 be issued to him or her.

13 (2) The Property Tax Administrator shall establish a
14 system for revocation or suspension of a certificate for failure to
15 maintain the educational standards and criteria and shall have the
16 power to revoke the certificate if the certificate holder has not
17 successfully met the educational requirements in section 77-414.

18 (3) Any person whose certificate has been revoked or
19 suspended may appeal the decision of the Property Tax
20 Administrator, and the appeal shall be in accordance with the Tax
21 Equalization and Review Commission Act.

22 Sec. 6. Original section 77-422, Reissue Revised
23 Statutes of Nebraska, and sections 77-414, 77-415, 77-417, and
24 77-420, Revised Statutes Supplement, 2002, are repealed.".

25 2. On page 1, strike beginning with "sections" in line 1
26 through line 5 and insert "section 77-422, Reissue Revised Statutes
27 of Nebraska, and sections 77-414, 77-415, 77-417, and 77-420,

AM7061
LB 443
LSN-02-20

AM7061
LB 443
LSN-02-20

1 Revised Statutes Supplement, 2002; to change provisions relating to
2 educational standards, expenses, and certification of holders of
3 county assessor certificates; to provide powers and duties; to
4 provide termination dates for courses of training and related
5 expenses; to harmonize provisions; and to repeal the original
6 sections.".